

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 92 January to June 1968

Topical Index Répertoire par sujets

Accountants' office

Big firm—small firm frictions (Pract For) (Mar) 201
Name of practice (Pract For) (June) 431
Personal goals (Pract For) (June) 432
Processing personal income tax returns (Pract For) (Jan) 49
Quality control in an accounting firm, R. B. Dale-Harris (Mar) 182

Accounting

A look at problems in research and development accounting, J. A. Milburn (June) 404
Accounting for human resources (Acctg Res) (June) 424
Accounting for leaseback transactions, F. A. Hughes (May) 335
Depreciation accounting, N. P. LeBlanc (Jan) 25
Fund accounting (Ed and Train) (June) 434

Accounting abroad department

(Jan) 58, (Mar) 208, (May) 359

Accounting models

Use of models in accounting, The (Ed and Train) (Jan) 72

Accounting profession/ La profession comptable

Accounting at the crossroads, R. Morcel (May) 343
Advisory services and independence (Edit) (Apr) 249
As others see us (Pract For) (May) 369
Comptabilité à la croisée des chemins, La, R. Morcel (May) 373
Comptable de demain—sa tâche et sa formation, Le, F. S. Capon (Apr) 296
Comptable et les relations humaines, Le (Edit) (Jan) 76
Human relations and the accountant (Edit) (Jan) 23
Professional education for the mature accountant (Quotable Quotes) (Mar) 193

Services consultatifs et l'indépendance, Les (Edit) (Apr) 295
Task and training of the accountant, The (Quotable Quotes) (Jan) 54
Task and training of the accountant of tomorrow, The, F. S. Capon (Apr) 259

Accounting research department/

Recherches en comptabilité

Ed. by Gertrude Mulcahy
Accounting for human resources (June) 424
Accountancy research in Australia (Apr) 284
Application of income tax allocation—Part II (Jan) 61
Application of income tax allocation—Part III (Feb) 125

Etat actuel du programme de recherche de l'Institut (Edit) (Mar) 215

Reorganization of the Institute's research activities (Mar) 196

Status of the Institute's research programme, The (Edit) (Mar) 177
Unaudited financial statements (May) 363

Agreements

Breakdown in agreement (Legal cases) (Feb) 136

Auditing

Instant audits, continuous audits and advance year-end examinations (Ed and Train) (May) 356

New look at the extent of audit work, A. M. O. Alexander and D. S. Wells (May) 324

Automation

Numerical control and the financial executive, L. D. Almack (May) 330

Bankruptcy

Bankruptcy—past and present (Pract For) (Apr) 292

Banks and banking/Banques et opérations bancaires

Banker-CA co-operation (Edit) (June) 403

Collaboration entre le banquier et le CA (Edit) (June) 443

Budgets

Budgetary accounting and its prospects, W. R. Corner (Feb) 108

Comptabilité prévisionnelle et ses perspectives, La, W. R. Corner (Feb) 145

Cdn. Institute of Chartered Accountants/

L'Institut Canadien des Comptables

Agréés

Appointment of Institute Nominations Committee (N and E) (Feb) 92

Changes in Institute research grant programme (N and E) (Jan) 6

Executive approves three new committees (N and E) (May) 310

Executive Committee holds three-day December meeting (N and E) (Feb) 92

Flexibility key to new Institute offices (N and E) (June) 392

Institute announces Research and Fellowship Awards for 1968, The (May) 320

Institute plans new courses in continuing education (N and E) (June) 386

1968 annual conference now set for Halifax, The (N and E) (Jan) 6

1968 examination dates set (N and E) (Feb) 94

Research study booklet covers finance companies (N and E) (Jan) 12

Rôle de l'Institut Canadien, Le (Edit) (May) 372

Role of the Canadian Institute, The (Edit) (May) 323

Special computer report receives worldwide praise (N and E) (Jan) 6

Capital expenditures

Control of capital expenditures, W. R. C. Blundell (Jan) 35

Companies Act (Great Britain)

Accounting in Britain and the new Companies Act, J. F. Flower (Feb) 113

Costs

Controlling fixed costs, S. D. Cook (June) 412

Credit

Credit management—a positive approach, D. M. Wood (Apr) 255

Depreciation

Depreciation accounting, N. P. LeBlanc (Jan) 25

Depreciation of buildings in trust accounting, M. A. Cohen (June) 415

Economics

European stock markets and unit wage cost indicators (Fin and Inv) (Jan) 65

Editorials/Editoriaux

Advisory services and independence (Apr) 249

Banker-CA co-operation (June) 403

CA's responsibilities in tax practice (Feb) 103

Collaboration entre le banquier et le CA (June) 443

Comptable et les relations humaines, Le (Jan) 76

Etat actuel du programme de recherche de l'Institut (Mar) 215

Human relations and the accountant (Jan) 23

Responsabilité des CA en matière de fiscalité (Feb) 144

Rôle de l'Institut Canadien, Le (May) 372

Role of the Canadian Institute, The (May) 323

Services consultatifs et l'indépendance, Les (Apr) 295

Status of the Institute's research programme, The (Mar) 177

Education and training department

Ed. by K. H. C. Laundy

Accounting, management and information systems—Part I (Mar) 204

Accounting, management and information systems—Part II (Apr) 289

Fund accounting (June) 434
 Instant audits, continuous audits and advance year-end examinations (May) 356
 Interim reporting (Feb) 134
 Use of models in accounting, The (Jan) 72

Electronic data processing
 Computer services for the small business (Pract For) (Feb) 131
 Developing systems concepts for management information, J. D. Morley (June) 409
 EDP and its place in the organization, J. R. Field (Mar) 178
 Effective use of data processing service bureaus (Mach and Man) (Jan) 52
 Estimating and scheduling for systems projects (Man Serv) (June) 428
 Expanding role of the computer, The (Challenge of change in retailing) C. H. Rust (Jan) 44
 Ordinateur au service de la petite entreprise, L' (Pract For) (June) 444
 Real-time systems—a new tool for management, J. D. MacLean (Jan) 32
 Smaller company turning more to EDP, survey shows (N and E) (Jan) 8

Estate planning
 Estate planning—changes in the light of the Carter Report, F. J. Hamill (Jan) 29
 Estate planning—review of benefit plans, J. D. Ferguson (Mar) 185

Finance and investment department
Ed. by J. D. Grant
 European stock markets and unit wage cost indicators (Jan) 65
 Financing of private homes, The (Mar) 199
 Role of investment dealer in venture financing, The (May) 354

Financial management
 Accounting at the crossroads, R. Morcel (May) 343
 Recent thinking in the field of financial management (Quotable Quotes) (May) 347

Financial statements
 Disclosure of sales (Legal Cases) (Apr) 282
 Full cost accounting in the oil and gas industry, W. K. Detlefsen (Apr) 273
 Interim reporting (Ed and Train) (Feb) 134
 Parent company statements—disclosure and reporting problems, G. S. Henderson (Apr) 250
 Unaudited financial statements (Acctg Res) (May) 363

Firm/Member announcements
 (Jan) 83, (Feb) 150, (Mar) 220, (Apr) 301, (May) 377, (June) 448

Insurance
 What is title insurance? J. R. Williams (Feb) 116

Insurance companies
 Proposed treatment of insurance companies (Tax Rev) (May) 351

International accounting/comptabilité internationale
 Harmonisation internationale des principes et des méthodes de la révision comptable, J. A. Wilson (Jan) 78
 International harmonization of auditing standards and procedures, The, J. A. Wilson (Jan) 39

Investment/Placements
 Decisive factors in the decision to invest in one country rather than another, K. C. Tiffany (Mar) 188
 Facteurs décisifs dans le choix du pays où investir, K. C. Tiffany (Mar) 216
 Role of investment dealer in venture financing, The (Fin and Inv) (May) 354

Leasebacks
 Accounting for leaseback transactions, F. A. Hughes (May) 335

Legal cases department
Ed. by R. W. V. Dickerson
 Bankrupt as lessee (June) 437
 Breakdown in agreement (Feb) 136
 Constructive fraud (Apr) 283
 Disclosure of sales (Apr) 282
 Duty of care (Feb) 137
 Fraud on the minority (June) 438
 Gratuitous undertaking (June) 438
 Negligent performance (June) 438
 Right of conversion (Apr) 282
 Safeguard of notice (Apr) 283
 Stock exchange rules (June) 437

Letters
 (Jan) 20, (Mar) 172, (Apr) 247, (June) 399

Machines and management department
Ed. by A. N. Steiner
 Effective use of data processing service bureaus (Jan) 52
 MT/ST Typewriter (May) 367
 Tape recording (Mar) 207

Management
 Accounting for human resources (Acctg Res) (June) 424
 Appraising the performance of the manager, C. C. Loyst (Feb) 104
 Control of capital expenditures, W. R. C. Blundell (Jan) 35
 Controlling fixed costs, S. D. Cook (June) 412
 Credit management—a positive approach, D. M. Wood (Apr) 255
 EDP and its place in the organization, J. R. Field (Mar) 178
 Numerical control and the financial executive L. D. Almack (May) 330

Management information
 Accounting, management and information systems—Part I (Ed and Train) (Mar) 204
 Accounting, management and information systems—Part II (Ed and Train) (Apr) 289
 Developing systems concepts for management information, J. D. Morley (June) 409
 Real-time systems—a new tool for management, J. D. MacLean (Jan) 32

Management services department
Ed. by P. J. Taylor
 Economic studies by management consultants (Feb) 129
 Estimating and scheduling for systems projects (June) 428
 Interdisciplinary approach to problem-solving, An (Apr) 277

Marketing
 Operations research in marketing, P. E. Sandor (May) 339

News and events
Au jour le jour
 Accountants in West Indies discuss integration (Feb) 95
 Accounting and Olympic hockey (Apr) 236
 AICPA issues new accounting principles (Mar) 158
 AICPA plans further study on tax credit (Jan) 12
 Application of income tax allocation (Mar) 160
 Appointment of Institute Nominations Committee (Feb) 92
 Australia chosen for 1972 World Congress (Apr) 230
 Banks combine to provide new credit card system (June) 388
 Benson appointed CMHC chief (Mar) 162
 British Institutes ask for more care in tax legislation (Apr) 238
 Business games move into United Kingdom school sports (Apr) 238
 Canada completes this year's loan to India (Mar) 162
 Canada-New Zealand exchange plan on again (Mar) 158
 Canada to trade with Romania (May) 314
 Canada's exporters exceed goal set for centennial (Mar) 160
 Canadian exports doubled in 15 years, NICB reports (Jan) 8
 Changes in Institute research grant programme (Jan) 6
 Cheque frauds climbing, new survey shows (June) 391
 Computer as an aid to management, The (May) 313

Computer conference to be held in Edinburgh (May) 314
Computer Sciences installs big new Calgary computer (Mar) 162
Computers in Ontario schools may be tripled by 1970 (Jan) 10
Corporation payment of taxation schedule (June) 387
Dept. of Industry approves auditor's report form (Apr) 234
ECIC sets record levels in export insurance (June) 387
English Institute releases two more practice booklets (Jan) 14
Executive approves three new committees (May) 310
Executive Committee holds three-day December meeting (Feb) 92
FEI gives look at conglomerate companies' study, (Feb) 92
Fifth Conference of Asian and Pacific Accountants—1968 (Apr) 232
Flexibility key to new Institute offices (June) 392
Formule de rapport du vérificateur approuvée pour les subventions fédérales (Apr) 234
Dr. Herzberg lecturer at U of T management course (Apr) 236
IBM and Financial Post aid financial analysts (Feb) 95
IBM to open new lab for computer research (Feb) 95
In Parliament—Canada Pension Plan (Jan) 12
Indian chartered accountants elect new president (Jan) 14
Institute plans new courses in continuing education (June) 386
Interim Budget, 1967, plays down Carter Report (Jan) 6
International accounting group publishes study (Mar) 158
Journal finds high buying influence among CAs (May) 310
Journal starts new products department in July issue (June) 392
C. L. King lecturer questions return on investment figures (Jan) 12
Leading accounting library celebrates 50th anniversary (May) 313
Leap year candidate (Apr) 238
Malcolm McCannel dies (May) 314
McGill sets up institute for financial research (Jan) 8
McMaster gets federal grant for industrial research (Jan) 8
Members in the news (Jan) 14
More tax cases going to Supreme Court (Feb) 94
Must stabilize wages, prices, bank governor says (May) 312
NAA releases research study (Mar) 158
NCR introduces new low-cost computer line (Apr) 236

Nederlands Instituut van Registeraccountants (Apr) 230
New appointments in Revenue tax division (Mar) 158
New FCAs in Ontario (Apr) 230
New international group to exchange ADP information (Feb) 94
New tariff structure for production machines (Feb) 94
NICB economic forum predicts reducing inflation in 1968 (Feb) 92
1967 conference papers are now available (Mar) 160
1968 annual conference now set for Halifax, The (Jan) 6
1968 examination dates set (Feb) 94
H. G. Norman dies (Jan) 14
Nuffield Foundation offers travelling fellowships again (Jan) 14
OECD reports on Canada's economic outlook (May) 314
Old inefficiencies hang on, Auditor General's report says (Apr) 230
Professor Byrd's Africa tour fosters overseas relations (June) 387
Research study booklet covers finance companies (Jan) 12
Revenue Dept. using TV to promote accurate tax returns (Apr) 230
Rising inflation dominates 1968 economic outlook (Jan) 6
Scottish Institute elects new president (June) 391
Scottish Institute releases new research study (Apr) 234
Smaller company turning more to EDP, survey shows (Jan) 8
Special computer report receives worldwide praise (Jan) 6
Standards Council for Canada (Apr) 236
Tax Foundation to study government spending (May) 310
Too many late applications for area development aid (Mar) 160
Univac introduces new high-performance computer (Mar) 160
Universities announce business school courses (Feb) 95
What Revenue expects from charitable organizations (May) 310

Oil and gas industry
Full cost accounting in the oil and gas industry, W. K. Detlefsen (Apr) 273

Operations research
Operations research in marketing, P. E. Sandor (May) 339

Parent companies
Parent company statements—disclosure and reporting problems, G. S. Henderson (Apr) 250

Practitioners forum/Point de vue du praticien, Le
Ed. by C. K. MacGillivray
As others see us (May) 369

Bankruptcy—past and present (Apr) 292
Big firm—small firm frictions (Mar) 201
Computer services for the small business (Feb) 131
Name of practice (June) 431
Ordinateur au service de la petite entreprise, L' (June) 444
Personal goals (June) 432
Processing personal income tax returns (Jan) 49
Referral fees (Jan) 51

Professional profile
Beauvais, A. E. (June) 400
Benson, E. J. (Mar) 174

Profits
Value of profit planning and control, The (Challenge of change in retailing) W. D. Chalmers and I. F. Gilbert (Apr) 265

Quotable Quotes
Professional education for the mature accountant, R. W. Estes (Mar) 193
Recent thinking in the field of financial management, E. Solomon (May) 347
Task and training of the accountant, The C. V. Heimbucher, (Jan) 54

Recommended reading department
Ed. by E. L. Affleck (January) and A. Beedle (February-June)
(Jan) 16, (Feb) 96, (Mar) 166, (Apr) 240, (May) 316, (June) 394

Referrals
Referral fees (Pract For) (Jan) 51

Research and development
A look at problems in research and development accounting, J. A. Milburn (June) 404

Retail industry
Expanding role of the computer, The C. H. Rust (Jan) 44
Organized approach to financing, An C. T. Austin (Feb) 120
Organizing the retail team, G. D. H. Stevens (June) 420
Value of profit planning and control, The, W. D. Chalmers and I. F. Gilbert (Apr) 265

Tax review department
Ed. by D. R. Huggett
Proposed treatment of extractive industries (Jan) 68
Proposed treatment of insurance companies (May) 351
Report of the Ontario Committee on Taxation (Feb) 139
Status of Carter Report (Apr) 279
Stripping tax decision raises basic questions (Mar) 211
Tax burden, The (June) 439

Taxation/Fiscalité
CA's responsibilities in tax practice (Edit) (Feb) 103

Estate planning—changes in the light of the Carter Report, F. J. Hamill (Jan) 29

Estate planning—review of benefit plans, J. D. Fergusson (Mar) 185

Responsabilités des CA en matière de fiscalité (Edit) (Feb) 144

Trusts

Depreciation of buildings in trust accounting, M. A. Cohen (June) 415

Index to contributors

Repertoire des auteurs

Affleck, E. L., editor of Recommended reading department (January)

Alexander, M. O., A new look at the extent of audit work (May) 324

Almack, L. D., Numerical control and the financial executive (May) 330

Austin, C. T., An organized approach to financing (Challenge of change in retailing) (Feb) 120

Beach, D. I., Report of the Ontario Committee on Taxation (Tax Rev) (Feb) 139

Beedle, A., editor of Recommended reading department (February-June)

Benson, E. J., CA's responsibilities in tax practice (Edit) (Feb) 103

Blundell, W. R. C., Control of capital expenditures (Jan) 35

Bowles, J., Interim reporting (Ed and Train) (Feb) 134

Boyd, M., The financing of private homes (Fin and Inv) (Mar) 199

Boykiw, A. L., Accounting, management and information systems—Part I (Ed and Train) (Mar) 204

Part II (Ed and Train) (Apr) 289

Brown, J. L., An interdisciplinary approach to problem-solving (Man Serv) (Apr) 277

Brummet, R. L., Accounting for human resources (Acctg Res) (June) 424

Burnside, E. G., Name of practice (Pract For) (June) 431

Referral fees (Pract For) (Jan) 51

Capon, F. S., Le comptable de demain—sa tâche et sa formation (Apr) 296

The task and training of the accountant of tomorrow (Apr) 259

Carr, G. K., The status of the Institute's research programme (Edit) (Mar) 177

Chalmers, W. D., The value of profit planning and control (Apr) 265

Chouinard, R., Tape recording (Mach and Man) (Mar) 207

Clark, J. G. M., Banker-CA co-operation (Edit) (June) 403

Cohen, M. A., Depreciation of buildings in trust accounting (June) 415

Cook, S. D., Controlling fixed costs, (June) 412

Corner, W. R., Budgetary accounting and its prospects (Feb) 108

Comptabilité prévisionnelle et ses perspectives, La (Feb) 145

Dainow, H., Computer services for the small business (Pract For) (Feb) 131

L'ordinateur au service de la petite entreprise (Pract For) (June) 444

Dale-Harris, R. B., Quality control in an accounting firm (Mar) 182

de la Giroday, P., Instant audits, continuous audits and advance year-end examinations (Ed and Train) (May) 356

Detlefsen, W. K., Full cost accounting in the oil and gas industry (Apr) 273

Dickerson, R. W. V., editor of Legal cases department

Estes, R. W., Professional education for the mature accountant (Quotable Quotes) (Mar) 193

Fergusson, J. D., Estate planning—review of benefit plans (Mar) 185

Field, J. R., EDP and its place in the organization (Mar) 178

Flamholtz, E. G., Accounting for human resources (Acctg Res) (June) 424

Flower, J. F., Accounting in Britain and the new Companies Act (Feb) 113

Flynn, G. W., Processing personal income tax returns (Pract For) (Jan) 49

Garland, A., Fund accounting (Ed and Train) (June) 434

Gellman, H. S., Estimating and scheduling for systems projects (Man Serv) (June) 428

Gilbert, I. F., The value of profit planning and control (Apr) 265

Grant, J. D., editor of Finance and investment department

Hahn, M. M., Bankruptcy—past and present (Pract For) (Apr) 292

Hamill, F. J., Estate planning—changes in the light of the Carter Report (Jan) 29

Heimbucher, C. V., The task and training of the accountant (Quotable Quotes) (Jan) 54

Henderson, G. S., Parent company statements—disclosure and reporting problems (Apr) 250

Huggett, D. R., editor of Tax review department

Hughes, F. A., Accounting for leaseback transactions (May) 335

Jones, R. H., European stock markets and unit wage cost indicators (Fin and Inv) (Jan) 65

Kenley, W. J., Accountancy research in Australia (Acctg Res) (Apr) 284

Laundy, K. H. C., editor of Education and training department

LeBlanc, N. P., Depreciation accounting (Jan) 25

Loewen, C. B., The role of investment dealer in venture financing (Fin and Inv) (May) 354

Loyst, C. C., Appraising the performance of the manager (Feb) 104

MacGillivray, C. K., editor of Practitioners forum

MacLean, J. D., Real-time systems—a new tool for management (Jan) 32

McLeod, W. M. E., Personal goals (Pract For) (June) 432

Milburn, J. A., A look at problems in research and development accounting (June) 404

Monnot, R. W., Effective use of data processing service bureaus (Mach and Man) (Jan) 52

Morcel, R., Accounting at the crossroads (May) 343

La comptabilité à la croisée des chemins (May) 373

Morley, J. D., Developing systems concepts for management information (June) 409

Mulcahy, G., editor of Accounting research department

O'Callaghan, J. J., Economic studies by management consultants (Man Serv) (Feb) 129

Pyle, W. C., Accounting for human resources (Acctg Res) (June) 424

Rust, C. H., The expanding role of the computer (Challenge of change in retailing) (Jan) 44

Sandor, P. E., Operations research in marketing (May) 339

Simonton, W. A., Advisory services and independence (Edit) (Apr) 249

Solomon, E., Recent thinking in the field of financial management (Quotable Quotes) (May) 347

Steiner, A. N., editor of Machines and management department

Stevens, G. D. H., Organizing the retail team (June) 420

Taylor, J. C., Human relations and the accountant (Edit) (Jan) 23

Taylor, P. J., editor of Management services department

Thomas, R. D., The role of the Canadian Institute (Edit) (May) 323

Tiffany, K. C., Decisive factors in the decision to invest in one country rather than another (Mar) 188

Facteurs décisifs dans le choix du pays où investir (Mar) 216

Timbrell, D. Y., Proposed treatment of extractive industries (Tax Rev) (Jan) 68

Wells, D. S., A new look at the extent of audit work (May) 324

Williams, J. R., What is title insurance? (Feb) 116

Wilson, J. A., Harmonisation internationale des principes et des méthodes de la révision comptable (Jan) 78

The international harmonization of auditing standards and procedures (Jan) 39

Wood, D. M., Credit management—a positive approach (Apr) 255

Woolley, P. J., The use of models in accounting (Ed and Train) (Jan) 72

